

up not getting the full relief under the President's bill? People making \$21,525 each, people who choose to have one parent stay at home, people who own their home or itemize deductions.

So the plain truth is, those are the people who are being called rich. I don't think that is an accurate portrayal of rich. But, look, what is wrong with being rich? I will address that in a moment. You have heard, and you will hear again as this debate progresses, about a marriage bonus. Let me not mince words. If there has ever been a fraudulent idea in any debate in American history, it is the marriage bonus. Clearly, some minion at IRS was ordered by a politician to give a justification for continuing the marriage penalty, and after great exertion and twisting of logic, they came up with the concept of a marriage bonus—that there are actually people getting a bonus from being married—an average of about \$1,300, I think it is, for these people who supposedly get the bonus.

What is this bonus? The bonus is the following thing. I have two sons; one is 24 and one is 26. They have been on my payroll for those corresponding numbers of years. I, as many parents, look forward to them being off my payroll. If a wonderful, successful girl came along and married one of them, she would get a marriage bonus. She would get to take a standard deduction by having them on her payroll instead of my payroll. She would be able to file jointly with them and stay in the 15-percent tax bracket, up to \$43,000 a year. She would end up getting, on average, about an \$1,300 benefit by marrying one of my sons. I would lose the benefit, but would I complain? Would this be a great economic deal for her? I mean, let's get serious. Can you feed, clothe, house, educate, and entertain somebody for \$1,300 a year, or \$1,400 a year, or \$4,000 a year?

We insult the intelligence of the American people by talking about a marriage bonus as if the piddling amount of deduction that people get when they marry someone who doesn't work outside the home as if somehow that is a bonus to them, when it is a tiny fraction of what it costs, basically, to care for someone in America.

Let me say I would be willing to supplement the marriage bonus that someone would get by taking one of my sons off my payroll. Maybe for love someday it will happen. I hope so. But for economic reasons, nobody is going to marry somebody to get their standard deduction because they cannot feed them, house them, clothe them, and all the other things they need for them.

Let's not insult the intelligence of the American people by sighing: Oh, yes, it is true that the average family with two members who work outside the home pay \$1,400 of additional taxes for the right to be married, but there are these people who get a bonus. The bonus is a fraud. The tax penalty is very real.

I want to turn to the final question. It is one about which I have thought a

lot and about which I feel very strongly. That is all this business about, every time we debate anything related to the Tax Code, we are always talking about rich people.

For some reason, the President and the Vice President and many members of their party believe you have to constantly divide Americans based on their income. I strongly object to it because I think it is very destructive of everything this country stands for.

There are a lot of things I have always admired about my mama. But the one thing I think I admire the most is, when I was a boy and we were riding around in a car, we would ride down the nicest street in town, and my mama would almost always say, "If you work hard and you make good grades, someday you can live in a house like that."

By the logic of the President and the Vice President and many members of their party, my mother should have been saying: Those are rich people. They probably stole this money from us. It is outrageous that they have this money. They don't deserve this money. We ought to take some of this money away from them.

If we had some landed aristocracy, or something, maybe you could make that argument. But the people who were living in those nice houses when I was growing up as a boy didn't get there by accident. Most of the people didn't inherit that money, most of them earned it. Why should they be singled out?

Under their logic, my wife's father would have been a rich person to be singled out. Both his parents were immigrants. Neither of them had any formal education. He won \$25 for an essay contest when he was a senior on "What I can do to make America a greater country." His essay was, the only part of America he could control was himself; the only way he could make it a greater country was making something out of himself.

He won \$25 in 1932 for writing that essay. And he decided he was coming to the mainland from Hawaii and was going to become an engineer.

He took a freighter from Hawaii, got on a train, met a boy going to an engineering school, went there, went out looking for a job, went to a restaurant, and the guy at the restaurant said: You are in luck. There is a guy coming here with a machine that says it will wash dishes. If you can outwash the machine, you have the job. Joe Lee outwashed the machine.

He went on, and 3 years later he had a degree in electrical engineering.

He became the first Asian American ever to be an officer of a sugar company in the history of Hawaii.

Is he the kind of person we ought to hold up and say, He is rich?

He was president of the Rotary Club. He was president of the Little League. He was the head lay leader of his church.

Is that something in America where we single people out and say they are rich? I don't think so.

There is only one form of bigotry that is still acceptable in America, and that is bigotry against the successful. It is bigotry against the people who, through their own exertions, succeed.

I would just like to say, obviously, it is a free country. If the President and the Vice President and people in their party who constantly engage in this class warfare want to do it, they have a right to do it. But I don't think it is right. And I think they are stretching the truth to the breaking point when they claim that in repealing the marriage penalty, as we do that, we are helping rich people when in fact the President's proposal to "eliminate the marriage penalty" denies marriage penalty relief to people who earn \$21,525 a year.

Where I am from, that is not rich. But there is nothing wrong with being rich.

Look, if we are against the marriage penalty, aren't we against it if a young lawyer and a young accountant meet and fall in love? Why should it exist for some people and not for others? Should marriage penalties be paid by people who have high incomes and not by those with low income?

Our position is very simple. The marriage penalty is wrong. It is immoral. It should be repealed, and we are going to repeal it.

I hope the President will sign this bill. If he doesn't, we are going to have an election. If people want it repealed, they will know how to vote.

I thank my colleagues for their indulgence, having listened to speeches all yesterday about the rich and how we were trying to help them by repealing the marriage penalty. Let me simply say I thought some response was needed. Let me also say I don't have any objection to people being rich. I wish we had more rich people. When our programs are in effect, we will have more rich people because they will have more opportunity. They won't be paying the death tax, and they won't be paying the marriage penalty.

I yield the floor.

The PRESIDING OFFICER. The Senator from Minnesota.

#### UNANIMOUS CONSENT AGREEMENT—S. 2323

Mr. GRAMS. Mr. President, I ask unanimous consent that with respect to S. 2323, the vote occur on passage at 2:30 p.m. today, with all other provisions of the previous consent still applicable and paragraph 4 of rule XII being waived.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

#### WAIVING THE MARRIAGE PENALTY

Mr. GRAMS. Mr. President, I want to take a few minutes to follow the Senator from Texas and talk about one of the most important issues we are going